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UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re: ) Chapter 11  
W.R. GRACE & CO., et al., ) Case No.: 01-01139(JKF)  
Debtors. ) Jointly Administered  
  
Hearing Date: May 24, 2004  
12:00 p.m.

THE STATE OF NEW JERSEY, DIVISION OF TAXATION'S  
RESPONSE TO DEBTORS' THIRD OMNIBUS OBJECTION TO CLAIMS (NON-  
SUBSTANTIVE)

The State of New Jersey, Division of Taxation ("N.J. Division") has no objection to debtors' Third Omnibus Objection to Claims (Non-Substantive).

Debtors' objection requests that the following claims filed by the N.J. Division be expunged:

<u>Claim Number</u>	<u>Claim Amount/Class</u>
785	\$116,629.24 administrative
15351	\$258,629.24 administrative

The N.J. Division consents to expungement of these claims, since both claims were amended and superseded by or are

duplicates of the surviving claim numbers listed on Exhibits A and B to debtors' objection.

Respectfully submitted,

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